

# The CASE of the Salt-Refiners in Suffolk, Essex, and Norfolk.

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**B**Y the Late Act of *Parliament*, for the Granting certain Rates and Duties upon *Salt*, amongst other things, it is Enacted, That

For every Gallon of *Salt*, and *Rock-Salt* made at the *Salt-Works*, or taken out of any Pits within the Kingdom of *England*, Dominion of *Wales*, or Town of *Berwick upon Tweed*, the Sum of one Penny half Penny per Gallon, and after that Rate, for a greater or lesser quantity.

By which Clause, all *English Salt* is Charg'd only Three half-pence per Gallon : And afterwards the Statute saith—

And to the intent, That *Salt* made by Melting and Refining of *Rock-Salt*, may not, contrary to the true Intent and Meaning of this Act, be Charg'd more than other *English Salt*.

## The CASE.

A *Salt-Maker* of *New-Castle upon Tyne* after the 24th. of *March*, 1694. makes an Hundred Weights of *Salt*, and sells the same to some of the above Refiners, who pay the Duty, and send the *Salt* to *Woodbridge* with a Certificate, that the above Duty is paid at *New-Castle*.

The *Salt-Refiner* at *Woodbridge* melts this *Salt* in *River-Water*, and then boyles the Liquor in order to the Refining thereof; which having done to such a degree of Fineness as he thinks convenient, it's Reduced into *Salt* again, much the same in quality it was before, only in Cleanness differing from *New-Castle-Salt*.

The *Salt* being as above-mentioned Refined, lyes some time till the Brine is well drained from it, and in time becomes fit for Sale; and doth not advance in Weight or Measure any quantity, if any, to Intitle a Second Duty for such *Salt* as hath paid His Majesty Duty, as the Act Directs.

The Excise-Officers upon the before first mentioned Clause in the Statute demand a new Duty of Three half-pence in the Gallon from this Refined *Salt*, which the Refiner humbly conceives himself not liable to pay, either from the Letter, or Intention of the Statute.

First, Not from the Letter, which saith, That for every Gallon of *Salt* made at the *Salt-Works*, &c. the Sum of One penny half-penny per Gallon.

The Refiner of *Salt*, in Common Speech, is not called a Maker of *Salt*, nor in any Writing doth he so stile himself; but is alwayes Call'd, and Writ, *A Refiner of Salt*; neither indeed is he any otherwise a Maker of *Salt*, than a Refiner of *Sugar* can be call'd a Maker of *Sugar*.

And it seems most plain, That it was never the Intention of this Statute, that this second Duty should be paid by the Refiner: Because the Statute to Encourage the *English* made *Salt* Impos'd only Three half-pence per Gallon on *English Salt*, but laid a double Duty of Three pence per Gallon on all Foreign *Salt* Imported, whereas this New Duty demanded of the Refiner for this Refined *Salt* (which before Refined, had paid the Legal Duty) is (as is humbly conceiv'd) a Discouragement, rather than an Incouragement, which the Statute design'd to give to all sorts of *English Salt*, of what Nature or Kind soever: For if this Second Duty be Payable by the Refiner, then doth *English* Refined *Salt* become Charg'd with as great an Imposition as the Foreign *Salt* is subjected to, and so these Refiners Trade will be utterly Ruined, (seeing the Profit that ariseth from the Refining of *Salt* will not bear the Charge of this double Imposition) and consequently His Majesties Interest be so far from being promoted by this Second Duty, that it will rather be much Lessened; inasmuch as these Refiners, who now buy great Quantities of *Salt* from *Shields*, *Sunderland*, or *Lemington* (where the *Salt* pays the Duty) must desist from their Trade, and so there will not be such Quantities bought at those Places as now are; and consequently His Majesties Revenue therein be considerably diminished.

Object. But this Refined *Salt* is of another Species from that *Salt* from which it was Refined, and which had paid the Duty; and consequently this Refined *Salt* is subjected to the same single Duty that all other *English Salts* are lyable to pay.

Ans. This Refined *Salt* cannot properly be said to be *Salt* of another Species from that out of which it was Refined, because it differs not in the *Salt* Quality; but only in the Cleanness from Dirt, &c. This being cleansed from that Filth and Dirt, which all *New-Castle Salt* is subject to; and (it's humbly conceived) a difference only in this respect can't truly be said to make a New Species.

By the before-recited Clause, with Relation to *Rock-Salt*, it's particularly exprest, That *Rock Salt* Refined should not pay as *Rock Salt*, and therefore Twelve Pence in the Bushel is allowed to the Refiner for every Bushel of *Rock Salt* by him Refined; And the reason of this Allowance that the before-recited Clause gives, (viz.) to the Intent, That *Salt* made by Melting and Refining of *Rock Salt*, may not, contrary to the true Intent and Meaning of this Act, be Charged more than any other *English Salt*. Now, Although the Refiner of *New-Castle Salt* be not within the Letter of this Clause, yet (it's humbly conceiv'd) he is within the Equitable Intention thereof: For what reason is there to imagine, that the Parliament design'd to be so partially favourable to the Refiners of *Rock Salt*, as to Exempt them from a double Duty, and at the same time subject the Refiners of all sorts of other *English Salt* to this Second Imposition, wherein they would (with Submission) Act against the Declared Intent and Meaning of the Statute, which (in substance) saith, that it is contrary to the true Intent and Meaning of the Act, That *English Salt*, (whether Refined or Unrefined) should pay more than Three half-pence per Gallon.

Refined *Salt* is Experimentally found to be far exceeding all other *Salt* in preserving our *Butter*; for which Cause, *Suffolk Butter* preserved with this *Salt*, keeps sweeter than any other sort of *Salt Butter* not salted therewith: For Unrefined *Salt* hath some mixture of Filth, which soon taints the *Butter*, and renders it very Unpalatable: So that the loss of this Refined *Salt* (which can't possibly bear the Charge of Three pence per Gallon, considering what great Expences the Refiners are at in their Refining) will be a great prejudice to the Publick, especially to the City of *London*, which is every Year supplied with many Thousand Firkins of this Wholesome and Well-Preserved *Salt-Butter*.